

## Schedule of Taxes and Fees

### Fiscal Years 2003 and 2004

<b>Taxes and Fees</b>	<b>FY 03 Budget</b>	<b>FY 04 Budget</b>
<b>Taxes and Fees Supporting The General Fund</b>		
<b>Personal Property Tax</b>	<b>\$4.25 per \$100 Assessed Value</b>	<b>\$4.25 per \$100 Assessed Value</b>
<b>Real Estate Property Tax</b>	<b>\$1.27 per \$100 Assessed Value</b>	<b>\$1.27 per \$100 Assessed Value</b>
Amusement / Admission Tax	10%	10%
Cable Franchise Fee	5% of gross receipts	5% of gross receipts
Cable Utility Tax	7% of monthly bill	7% of monthly bill
Cellular Telephone Tax	10% of first \$30	10% of first \$30
<b>Cigarette Tax</b>	\$0.40 per pack	<b>\$0.65 per pack</b>
Courthouse Maintenance Fee	\$2.00 per court case	\$2.00 per court case
Courtroom Security Fee	\$5.00 per court	\$5.00 per court case
Electric Utility Tax - Commercial	\$2.29 plus the rate of \$0.013953 on each of the first 2,703 kWh delivered; \$0.003321 on each kWh thereafter, not to exceed \$80 per month	\$2.29 plus the rate of \$0.013953 on each of the first 2,703 kWh delivered; \$0.003321 on each kWh thereafter, not to exceed \$80 per month

<b>Taxes and Fees</b>	<b>FY 03 Budget</b>	<b>FY 04 Budget</b>
<b>Taxes and Fees Supporting The General Fund</b>		
Emergency Medical Service Recovery	\$200 for basic life support (BLS) emergency medical transport per occurrence; \$270 for advanced life support (ALS) emergency medical transport per occurrence	\$200 for basic life support (BLS) emergency medical transport per occurrence; \$270 for advanced life support (ALS) emergency medical transport per occurrence
Gas Utility Tax - Commercial	\$2.87 plus the rate of \$0.135199 on the first 130 CCFs plus \$0.032578 on each CCF thereafter, not to exceed \$65.00 per month	\$2.87 plus the rate of \$0.135199 on the first 130 CCFs plus \$0.032578 on each CCF thereafter, not to exceed \$65.00 per month
Gas Utility Tax - Residential	\$1.98 plus the rate of \$0.191 on each CCF delivered monthly, not to exceed \$2.40 per month	\$1.98 plus the rate of \$0.191 on each CCF delivered monthly, not to exceed \$2.40 per month
Hotel / Motel Lodging Tax	7.5%	7.5%
Machinery & Tool Tax	\$3.00 per \$100 Assessed Value	\$3.00 per \$100 Assessed Value
Motor Vehicle License	\$28.00 - up to 2 tons \$33.00 - over 2 tons	\$28.00 - up to 2 tons \$33.00 - over 2 tons
Personal Property Tax for Boats	\$.000001 per \$100 Assessed Value	\$.000001 per \$100 Assessed Value
Personal Property Tax for Vehicles Modified for the Disabled	\$1.00 per \$100 Assessed Value	\$1.00 per \$100 Assessed Value
Restaurant / Meal Tax	6.5%	6.5%

<b>Taxes and Fees</b>	<b>FY 03 Budget</b>	<b>FY 04 Budget</b>
-----------------------	-------------------------	-------------------------

**Taxes and Fees Supporting The General Fund**

Sales Tax	4.5%	4.5%
Telephone Utility Tax - Commercial	20% of first \$300	20% of first \$300
Telephone Utility Tax - Residential	20% of first \$15	20% of first \$15

**Taxes and Fees Supporting The E-911 Fund**

<b>Emergency 911 Tax Rate</b>	\$2.50 per month	<b>\$2.60 per month</b>
-------------------------------	------------------	-------------------------

**Taxes and Fees Supporting The Solid Waste Fund**

Landfill Tipping Fee	\$38.00 per ton	\$38.00 per ton
<b>Residential Solid Waste User Fee</b>	\$2.50 per week (recyclers)	<b>\$3.50 per week (recyclers)</b>
<b>Residential Solid Waste User Fee</b>	\$8.00 per week (non-recyclers)	<b>\$9.00 per week (non-recyclers)</b>

**Taxes and Fees Supporting The Stormwater Fund**

<b>Stormwater User Fee - Commercial</b>	\$3.50 per 2,429 sq. ft. of impervious area	<b>\$3.60 per 2,429 sq. ft. of impervious area</b>
<b>Stormwater User Fee - Residential</b>	\$3.50 per month	<b>\$3.60 per month</b>

**Tax and Fee Supporting The Wastewater Management Fund**

<b>Sewer User Fee</b>	\$0.82 per 100 cu. ft.	<b>\$1.07 per 100 cu. ft.</b>
-----------------------	------------------------	-------------------------------